

PROPOSED AMENDMENT

SENATE AMENDMENTS TO H.B. 2103

(Reference to House engrossed bill)

1 Page 54, between lines 38 and 39, insert:

2 “Sec. 24. Section 48-242, Arizona Revised Statutes, is amended to
3 read:

4 48-242. Voluntary contributions of district revenues; method of
5 determining valuations; properties included; credits
6 against gross payment; time of payment

7 A. In the exercise of the powers granted them by law, districts,
8 acting through their respective boards of directors, shall have the
9 additional power to make voluntary contributions of money to the state of
10 Arizona and to any county, city, town, school district or other political
11 subdivision for which property taxes are levied and in which district
12 properties or facilities are located in accordance with the provisions of
13 this section.

14 B. Each district electing to make voluntary contributions shall, on or
15 before the first day of April of each year, ~~after the effective date of this~~
16 ~~article,~~ notify the county assessor of the county in which such properties
17 are located of its election to make a contribution under this article. The
18 department of revenue shall determine the full cash value of all of the
19 properties related to the generation, transmission and distribution of
20 electric energy of such district within the state utilizing as nearly as
21 practicable the same procedures and methods of determining the full cash
22 value as are applied to properties of like character and devoted to the same
23 use. The department of revenue shall, on or before the third Monday in June,
24 transmit to the several boards of supervisors such determination. The county
25 assessor of each county where district electric facilities are located, with
26 such assistance as may be required from the department of revenue and the
27 district, shall on or before the third Monday in August of each year compute
28 the gross contribution to be made, based upon the valuation determined by the
29 department of revenue and the method of assessment applied in assessing ad

1 valorem taxes of properties of like character and devoted to the same use in
2 such county for the current taxable year.

3 C. There shall be deducted from the statewide gross contribution of
4 the district the following:

- 5 1. That portion of the contribution related to plant for pumping.
6 2. Ten thousand dollars.

7 3. Any tax or assessment paid to the state of Arizona or any political
8 subdivision thereof during the preceding calendar year other than transaction
9 privilege taxes, highway taxes, unemployment taxes, equipment weight fees,
10 improvement district assessments and any other taxes paid by the district
11 ~~prior to the effective date of this article.~~

12 4. The annual average of the total water costs devoted to municipal
13 use during the latest three calendar years. The district shall submit to the
14 county assessor of each county where district electric facilities are located
15 on or before May 1 of every year factors necessary to compute each county's
16 proportion of the total deductions provided for herein. The district shall
17 also submit to the department of revenue on or before May 1 of every year
18 such information as may be necessary to enable the department of revenue to
19 verify the factors necessary to compute the total deductions provided for
20 herein. On or before July 15 the department of revenue shall submit to the
21 county assessors its calculation of such factors, with the methods of
22 computing such factors, and such factors shall be utilized by the county
23 assessors.

24 D. The county assessor shall, at the time he submits to the board of
25 supervisors the assessment roll, and with such assistance as may be required
26 from the department of revenue, the district, the county superintendent of
27 schools and other political subdivisions, also submit to such board his
28 estimate of the net contributions which will be received by the county
29 treasurer during the ensuing fiscal year. The county assessor shall supply
30 to the county superintendent of schools and other political subdivisions
31 information concerning such estimate of net contributions needed in the
32 preparation of county school district and other political subdivisions'

Senate Amendments to H.B. 2103

1 budgets. THE VALUES USED TO DETERMINE NET CONTRIBUTIONS SHALL NOT BE
2 INCLUDED IN THE PUBLICATION OF NET ASSESSED VALUES PURSUANT TO SECTIONS 42-
3 17052 AND 42-17151.

4 E. One-half of such contribution shall be paid to the county treasurer
5 of the county in which such property is located, on the first Monday in
6 November of each year, and one-half thereof on the first Monday of May of the
7 succeeding year."

8 Renumber to conform

9 Amend title to conform

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3/10/08
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